IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF TENNESSEE WESTERN DIVISION

05 SEP -2 PM 5: 20

ISAAC B. TIGRETT, III,)	THOMAS M. GOULD CLERK, U.S. DISTRICT COURT WID OF THE MEMPHIS
Plaintiff,)	MO OF HIS MEMPHS
v.) No. 03-2659 MI/V	
UNITED STATES OF AMERICA,))	
Defendant.)	

ORDER GRANTING JOINT MOTION TO ALTER OR AMEND JUDGMENT AND FOR RELIEF FROM ORDER
ORDER VACATING JUDGMENT AND OPINION AND ORDER FROM AUGUST 4, 2005

Before the Court is the Joint Motion to Alter or Amend Judgment and for Relief from Order, filed on August 18, 2005. Good cause having been shown, the motion is GRANTED.

On August 4, 2005, the Court entered an Opinion and Order Following Non-Jury Trial which made findings regarding Plaintiff's entitlement to certain tax deductions. Also on August 4, 2005, the Court entered a judgment in this case. The parties have jointly moved to alter or amend that judgment and for relief from judgment with respect to specified findings of the Court's August 4, 2005, order regarding the deduction of certain attorney's fees (\$22,601) and an offset in interest paid (\$1,709) by First Union on cash balances held in escrow.

The parties' Joint Motion to Alter or Amend Judgment is hereby GRANTED. An Amended Judgment and Amended Opinion and

(57)

Order Following Non-Jury Trial reflecting the minor changes agreed upon by the parties will be entered simultaneously with this order, and the prior Judgment (Docket No. 52) and Opinion and Order Following Non-Jury Trial (Docket No. 51) of August 4, 2005, are hereby VACATED.

So ORDERED this 2 day of September, 2005.

ON P. McCALLA

UNITED STATES DISTRICT JUDGE



Notice of Distribution

This notice confirms a copy of the document docketed as number 57 in case 2:03-CV-02659 was distributed by fax, mail, or direct printing on September 6, 2005 to the parties listed.

Cannon F. Allen ARMSTRONG ALLEN, PLLC 80 Monroe Avenue Ste. 700 Memphis, TN 38103--246

Ivan C. Dale
US DEPARTMENT OF JUSTICE
P.O. Box 227
Ben Franklin Station
Washington, DC 20044

R. Scott Clarke US DEPARTMENT OF JUSTICE P.O. Box 227 Ben Franklin Station Washington, DC 20044

Lloyd De Vos HILL BETTS & NASH, LLP 200 Liberty St. 20th Floor New York, NY 10281

Honorable Jon McCalla US DISTRICT COURT